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इस भाग में भिन्न पृष्ठ घंटा दी जाती है जिससे यह इस भाग संकलन के रूप में रखा जा सके।
 Separate paging is given to this Part in order that it may be filed
 as a separate compilation

LOK SABHA

The following Bills were introduced in Lok Sabha on the 7th March, 1974:—

BILL NO. 14 OF 1974

A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

- | | |
|--|-------------------------------|
| 1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1974.
(2) It shall come into force on the 1st day of April, 1974. | Short title and commencement. |
| 2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the figures, letters and words "31st day of July, 1969", the figures, letters and words "28th day of October, 1973" shall be substituted. | Amendment of long title. |
| 3. In sub-section (2) of section 6 of the principal Act, for the words "or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following", the words "or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid" shall be substituted. | Amendment of section 6. |

4. In the Second Schedule to the principal Act, for paragraph 2, the Amendment of following paragraph shall be substituted, namely:—
Second Schedule.

"2. During each of the financial years commencing on and after the 1st day of April, 1974, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds, after deducting therefrom a sum equal to 1.41 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of sugar, tobacco, cotton fabrics, woollen fabrics, rayon or artificial silk fabrics or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

Table

State	Percentage of distribution	
	1	2
1 Andhra Pradesh	.	8.39
2 Assam	.	2.47
3 Bihar	.	9.36
4 Gujarat	.	5.91
5 Haryana	.	1.94
6 Himachal Pradesh	.	0.59
7 Jammu and Kashmir	.	0.73
8 Karnataka	.	5.62
9 Kerala	.	3.58
10 Madhya Pradesh	.	6.98
11 Maharashtra	.	11.65
12 Manipur	.	0.17
13 Meghalaya	.	0.17
14 Nagaland	.	0.08
15 Orissa	.	3.59
16 Punjab	.	2.68
17 Rajasthan	.	4.17
18 Tamil Nadu	.	7.27
19 Tripura	.	0.25
20 Uttar Pradesh	.	16.10
21 West Bengal	.	8.30".

STATEMENT OF OBJECTS AND REASONS

The net proceeds of the additional duties of excise levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, on sugar, tobacco, cotton fabrics, woollen fabrics and rayon or artificial silk fabrics, in replacement of the States' sales taxes on these commodities, are distributed in accordance with the provisions of that Act. The Sixth Finance Commission, constituted under article 280 of the Constitution, have in their report recommended—

(i) that there is no need to set apart any guaranteed amounts to the States as there is no risk of the share of any State in the net proceeds of additional excise duties falling short of the revenue realised from the levy of sales tax on the commodities subject to additional duties of excise in lieu of sales tax for the financial year 1956-57 in that State, and

(ii) that after deducting from the net proceeds a sum equal to 1.41 per cent. of such net proceeds as being attributable to Union territories, the balance of 98.59 per cent. of such net proceeds should be distributed in the manner indicated by them.

2. This Bill seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, for giving effect to the recommendations made by the Commission for the distribution among the States of the net proceeds of additional duties of excise levied and collected under the above Act, other than the proceeds of the duties attributable to Union territories.

NEW DELHI;

Y. B. CHAVAN,

The 23rd February, 1974.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F.4(2)-FCC(Imp.)/74, dated the 25th February, 1974 from Shri Y. B. Chavan, Minister of Finance to the Secretary-General, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to further amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957 in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its Report dated the 28th October, 1973, recommends under article 117(1) and (3) of the Constitution of India read with article 274(1) thereof, the introduction of the Additional Duties of Excise (Goods of Special Importance) Amendment Bill, 1974, in the Lok Sabha and also the consideration of the Bill.

FINANCIAL MEMORANDUM

Clause 4 of the Bill provides for payment to States of their share of additional duties of excise levied on sugar, tobacco, cotton fabrics, woollen fabrics and rayon or artificial silk fabrics, levied and collected under the Additional Duties of Excise (Goods of Special Importance) Act, 1957. In terms of the provision in the Act, the entire net proceeds except the proceeds attributable to Union territories are distributable to the States. The States' share of the additional excise duties during the current year at the existing level of taxation is expected to amount to about Rs. 172 crores.

The Bill does not involve any non-recurring expenditure.

BILL No. 15 OF 1974

A Bill further to amend the Estate Duty (Distribution) Act, 1962.

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1974. Short title, and commencement.
- (2) It shall come into force on the 1st day of April, 1974.
2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the figures, letters and words "31st day of October, 1968", the figures, letters and words "28th day of October, 1973" shall be substituted. Amendment of long title.
3. In section 3 of the principal Act,— Amendment of section 3.
 - (i) in sub-section (1),—
 - (a) for the figures, letters and words "1st day of April, 1969", the figures, letters and words "1st day of April, 1974" shall be substituted;
 - (b) for the words "three per cent.", the figures and words "2.5 per cent." shall be substituted;
 - (c) the proviso and the Table below it shall be omitted;

(ii) in sub-section (2), for clause (b) and the proviso occurring at the end of that clause, the following clause shall be substituted, namely:—

“(b) the balance shall be distributed among the States as follows:—

State	Percentage
Andhra Pradesh	8.04
Assam	2.70
Bihar	10.41
Gujarat	4.93
Haryana	1.86
Himachal Pradesh	0.64
Jammu and Kashmir	0.85
Karnataka	5.41
Kerala	3.94
Madhya Pradesh	7.70
Maharashtra	9.31
Manipur	0.20
Meghalaya	0.19
Nagaland	0.10
Orissa	4.05
Punjab	2.50
Rajasthan	4.76
Tamil Nadu	7.61
Tripura	0.29
Uttar Pradesh	16.32
West Bengal	8.19”.

Amend-
ment of
section 4.

4 In sub-section (2) of section 4 of the principal Act, for the words “or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following”, the words “or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.

STATEMENT OF OBJECTS AND REASONS

This Bill seeks to further amend the Estate Duty (Distribution) Act, 1962, as amended by the Estate Duty (Distribution) Amendment Act, 1965, and the Estate Duty (Distribution) Amendment Act, 1969, for the purpose of giving effect to the recommendations made by the Sixth Finance Commission for the distribution among the States of the net proceeds of estate duty on property other than agricultural land, except in so far as those proceeds represent the proceeds attributable to Union territories.

NEW DELHI;

Y. B. CHAVAN.

The 23rd February, 1974.

BILL No. 16 of 1974

A Bill further to amend the Union Duties of Excise (Distribution) Act, 1962

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. This Act may be called the Union Duties of Excise (Distribution) Amendment Act, 1974.

Short title.

3 of 1962. 2. In the long title of the Union Duties of Excise (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 31st day of July, 1969", the words, figures and letters "dated the 28th day of October, 1973" shall be substituted.

Amend-
ment of
long
title.

3. In section 2 of the principal Act, for the words and figures "financial years 1972-73 and 1973-74, twenty per cent. of the special duties of excise levied and collected under the Finance Acts of the respective years", the words and figures "financial years 1976-77, 1977-78 and 1978-79, twenty per cent of the auxiliary duties of excise levied and collected under the Finance Acts of the respective years" shall be substituted.

Amend-
ment of
section 2.

Substi-
tution of
new
section
for
section 3.

Distri-
bution of
a part of
Union
duties of
excise
among
the
States.

4. For section 3 of the principal Act, the following section shall be substituted, namely:—

"3. During each financial year commencing on and after the 1st day of April, 1974, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table below such percentage of the distributable Union duties of excise as is set out against it in column 2:—

TABLE

State	Percentage
I	2
Andhra Pradesh	8·16
Assam	2·71
Bihar	11·47
Gujarat	4·57
Haryana	1·53
Himachal Pradesh	0·63
Jammu & Kashmir	0·90
Karnataka	5·45
Kerala.	3·86
Madhya Pradesh	8·15
Maharashtra	8·58
Manipur	0·21
Meghalaya	0·19
Nagaland	0·11
Orissa	4·06
Punjab	1·87
Rajasthan	5·00
Tamil Nadu	7·43
Tripura	0·30
Uttar Pradesh	17·03
West Bengal	7·79".

Amend-
ment of
section 5.

5. In sub-section (2) of section 5 of the principal Act, for the words "or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following", the words "or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

At present 20 per cent. of the net proceeds of the Union duties of excise on all commodities which are subject to such duties under the Central Excises and Salt Act, 1944 and the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 are distributed among the States. The Sixth Finance Commission has also recommended that 20 per cent. of the net proceeds of Union duties of excise on all articles levied and collected in each of the years 1974-75 and 1975-76 excluding auxiliary duties and cesses levied under special Acts and earmarked for special purposes should be distributed among the States in accordance with the percentages recommended by them. It has further recommended that during the years 1976-77, 1977-78 and 1978-79 besides 20 per cent. of the net proceeds of Union duties of excise levied and collected in those years (other than auxiliary excises and earmarked duties and cesses), the net proceeds of auxiliary duties of excise levied under the Finance Acts of those years should also be distributed among the States. The Bill is intended to give effect to these recommendations.

NEW DELHI;

Y. B. CHAVAN.

The 23rd February, 1974.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F.4(1)-FCC(Imp.)/74, dated the 25th February, 1974 from Shri Y. B. Chavan, Minister of Finance to the Secretary-General, Lok Sabha].

The President having been informed of the subject matter of the proposed Bill to further amend the Union Duties of Excise (Distribution) Act, 1962, in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its Report dated the 28th October, 1973, recommends under article 117(1) and (3) of the Constitution of India read with article 274(1) thereof, the introduction of the Union Duties of Excise (Distribution) Amendment Bill, 1974, in the Lok Sabha and also the consideration of the Bill.

FINANCIAL MEMORANDUM

Clause 4 of the Bill provides for payment of a part of the net proceeds of the Union excise duties to the States. At the current rates of duties and on the basis of the estimated receipts the Bill will involve payment from the Consolidated Fund of India to the States of a sum of about Rs. 3096 crores in the five years 1974-75 to 1978-79.

The Bill does not involve any non-recurring expenditure.

S. L. SHAKDHER,
Secretary-General.

